

GOVERNMENT OF THE DISTRICT OF COLUMBIA
OFFICE OF THE CHIEF FINANCIAL OFFICER



CODE OF CONDUCT

Revised December 2003

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MISSION AND VALUES

The mission of the Office of the Chief Financial Officer is to enhance the fiscal and financial stability, accountability and integrity of the Government of the District of Columbia.

The Office of the Chief Financial Officer has identified three strategic values to achieve its missions:

- Integrity
- Accountability
- Public Service

The mission can only be accomplished if all Office of the Chief Financial Officer (OCFO) employees take notice of their professional and ethical obligations and perform their duties with honesty and integrity.

PREAMBLE

This Code of Conduct (Code) is designed to give all OCFO employees notice of their professional and ethical obligations, and to guide them in the fulfillment of their professional duties.

The Code imparts two fundamental values:

- Employees should avoid any conduct that constitutes a real conflict of interest or conduct that gives the reasonable basis for the appearance of a conflict of interest between the employee's private interest and the employee's official duties.
- Employees should avoid taking any action that would give reasonable belief that the employee is attempting to use his/her official position to secure unwarranted privileges, awards, or exemptions for himself/herself or others.

This Code is not intended to be all-inclusive. Any act that tends to discredit the Office of the Chief Financial Officer should be avoided, regardless of whether it is described in this Code. In the event an OCFO organization (or an agency outside of the OCFO cluster in which OCFO employees function) promulgates rules of conduct unique to its mission that may overlap with the OCFO code, the more restrictive rule should always be followed.

I. WORKPLACE PROFESSIONALISM

Employees are expected to conduct themselves in their official relations with the public and with their fellow employees in a manner that will enhance public respect for, and confidence in, the employee and the Office of the Chief Financial Officer as a whole. They must not only perform their duties in a wholly impartial manner but must also avoid any conduct that gives a reasonable

basis for the impression of acting otherwise. Accordingly, the following guidelines should be followed:

- All members of the public shall be treated in a courteous manner in person, through written responses, or through telephone contact.
- OCFO identification cards must be worn at all times while on duty.

Additionally, all employees shall avoid any action that may lead members of the public to believe that the employee is:

- Using public office for private gain.
- Giving preferential treatment to any citizen.
- Making work-related decisions contrary to agency/department policy.
- Using one's official position to harass or intimidate any person or entity.

II. CONFIDENTIALITY

Employees shall not disclose official information without proper authority. It is important for employees to keep confidential all sensitive information, such as financial information that may adversely affect the District's financial position, District, state and federal tax information, and employee personnel records.

It is unlawful for any employee or any former employee of the District to divulge the amount of income or any information set forth or disclosed in any tax return or other confidential record. A violation of this restriction is a misdemeanor and is punishable by a fine or imprisonment for up to 1 year, or both. In addition, unauthorized access or disclosure of federal tax information is a violation of federal law.

The following are examples of prohibited activities:

- Accessing personnel records for personal use or curiosity or disseminating that information to unauthorized individuals.
- Divulging information related to the District's cash flow or deficit status.
- Accessing tax records for personal use. Tax records of self, family, friend, or associates should not be accessed. If an employee is given work involving family, friends, or associates, the employee must notify his/her supervisor and request reassignment of the work.
- "Browsing" of tax records or payroll data in order to satisfy personal curiosity.

- Giving information to friends or relatives concerning taxpayers.
- Disclosure of confidential information relating to internal policies, procedures, and investigations.

Office of Tax and Revenue (OTR) employees in the Real Property Tax Administration should not disclose information obtained from a taxpayer, including the taxpayer's income expense statement, Social Security number, bank account number, home address, and telephone number of tax sale buyers.

All employees must make every effort to assure the security and prevent the unauthorized disclosure of protected information/data in the use of District of Columbia owned or leased computers. In addition, employees may not use any of the District's computer systems for other than official purposes.

If an employee is uncertain whether disclosure is authorized in a particular situation, he or she should discuss the facts with a supervisor, Agency or Deputy CFO, or an OCFO Office of General Counsel attorney.

All subpoena and Freedom of Information Act requests should be submitted to the General Counsel or the Office of Tax and Revenue's legal office for an appropriate response.

III. CONFLICT OF INTEREST

Employees should perform all responsibilities with the highest degree of integrity and professionalism. This conduct is necessary for the fair and impartial administration of laws, regulations and policies.

Conflict of Interest:

A situation in which an employee's private interests, usually financial, conflicts or raises a reasonable question of conflict with his/her official duties and responsibilities.

Below are some areas in which a conflict may arise:

Outside Employment

Employees may, with prior written approval of their supervisor and the Director of Human Resources, Office of Management and Administration (OMA), engage in outside employment. The employment must not interfere with the efficient performance of the employee's official duties. Furthermore, the employment must not create a real conflict of interest, or create the appearance of a conflict of interest, between the employee's private interest and the employee's duties and responsibilities within the Office of the Chief Financial Officer.

The following activities are prohibited for OTR employees (Prohibitions on outside employment for other employees will be reviewed on a case-by-case basis by the Director of Human Resources, OMA):

- Tax return preparation for compensation. Employees should also limit free tax return preparation except for family, family business, and organized nonprofit projects, such as volunteers in tax assistance.
- Real property appraisals for District properties.
- Tax-related debt collection.
- Tax and financial planning or tax counseling for compensation.
- Participation in real property tax sales or sales of property seized by the Office of Tax and Revenue.
- Real estate sales in the District.
- Title searches for District properties.
- Law practice for compensation. Pro bono law practice, if the District of Columbia is not a party, may be approved by a supervisor.

Disqualification from Certain Assignments

Employees have an obligation to avoid the potential conflicts of interest that exist in their employment. Employees should not participate in a tax-related action or assignment involving the employee, a member of the employee's family, or any individual or business with which the employee or member of the employee's family or household has a personal or financial interest.

Employees have a duty to disclose and report promptly the existence or possible existence of a conflict of interest to their agency head or his/her designee. If a conflict exists, the employee should request from his/her supervisor a reassignment of any case that involves the employee's immediate family, friend, or any person or entity with whom the employee has a significant relationship.

Post-Employment Restrictions

OCFO employees who are thinking about seeking a job outside the District Government need to be aware of the legal requirements that apply to the process of looking for other work. In addition, both current and former employees should know about potential post-employment restrictions before they begin a non-government job. These restrictions are needed to safeguard public confidence in the integrity of government employees by preventing actual and apparent conflicts of interest. Employees should pay close attention to these requirements because they carry potential criminal and administrative sanctions.

As a general rule, an employee may not participate personally and substantially, as a government employee, in any particular matter in which a person or an organization, with whom he/she is seeking employment or has any arrangement concerning prospective employment, has a financial interest. The post-employment laws contain more detail than can be described in this document. Employees who are thinking about seeking employment or are actually doing so may obtain oral or written advice on seeking other employment or the post-employment laws from the Office of the General Counsel (OGC). Former OCFO employees may also contact OGC with post-employment questions.

IV. ETHICAL CONSIDERATIONS

Duty to be Honest

It is vital to the Office of the Chief Financial Officer that the public is able to rely on the honesty of all of our employees. Therefore, employees shall perform their duties with honesty and integrity. An employee shall not make any false or misleading verbal or written statements in matters relating to his/her official duties, or engage in any dishonest or illegal activity.

Duty to File Returns and Pay Tax

OCFO employees must set the highest example for tax compliance with all applicable local, state, and federal tax laws, and display the highest level of ethical conduct in the resolution of disputed personal tax issues. This includes the accurate reporting of all income, deductions and credits, assuring that tax withholding is sufficient to meet legal requirements, and that property tax information is accurate. Each OCFO employee is required to file timely all applicable local, state, and federal tax returns, and make payment in full when due. Employees are responsible for their personal tax compliance and should be knowledgeable of their tax affairs even if they are handled by a professional, spouse, or others.

Duty to Satisfy Just Financial Obligations

Employees shall satisfy in good faith all just financial obligations.

Confidential Financial Disclosure Report

Employees who are required to file the “Confidential Financial Disclosure Report” shall do so in a timely manner. The Office of the Chief Financial Officer will notify employees who are required to file and the deadline for filing the report.

Gifts

OCFO employees shall not solicit or accept a gift, gratuity, loan, services, entertainment, or other things of value from a person or business that the employee knows, or has reason to know, has an interest that may be or may give the reasonable impression of being affected by the performance

or nonperformance of his/her official duties. This rule does not apply to acceptance of an insignificant item, such as a soft drink, coffee, doughnuts, and other modest items of food and refreshments when not offered as part of a meal.

An employee should not accept a gift or money from a taxpayer, contractor, or any other person(s) conducting business with the Office of the Chief Financial Officer. Employees should not attend holiday celebrations sponsored or hosted by contractors, entities seeking to obtain contracts with the District, or entities regulated by the District.

The Office of the General Counsel should be consulted for guidance in this area.

Employees should not solicit contributions from other employees for gifts to persons in superior official positions, except on special occasions, such as marriage, retirement, resignation, illness, or death. Solicitors must make clear to all prospective contributors that contributions are voluntary.

Supervisors should not solicit a gift or contributions from an employee under his supervision under any circumstances.

Recommending Professional Assistance

Employees may not recommend or suggest, specifically or by implication, to anyone that he/she obtain the services of any particular accountant, attorney, or firm of accountants or attorneys, or any other person or professional or business organization in connection with any official business that involves or may involve the Office of the Chief Financial Officer.

Cooperation with Official Inquiries

Employees shall respond to questions truthfully and under oath when required, whether orally or in writing, and must provide documents and other matters of official interest when directed to do so by competent D.C. Government authority, such as the OCFO Office of Integrity and Oversight and the D.C. Office of the Inspector General, and other such agencies.

Use of Government Property and Official Time

Employees have a duty to protect and conserve government property and shall not use such property, or allow its use, for other than authorized purposes.

Employees shall use official time in an honest effort to perform official duties.

V. ILLEGAL ACTIVITY

Alcohol and Controlled Substances

No employee shall possess, distribute, or consume alcohol, intoxicants, narcotics, or controlled substances in any form while on duty. Similarly, no employee shall report to work under the influence of intoxicants, narcotics, or controlled substances.

Weapons

No employee shall carry firearms, explosives or other dangerous weapons on his/her person, or in his/her possession, during the performance of official duties or on work premises. This does not apply to employees who are required to possess such weapons in the performance of their official duties and who are specifically authorized to do so by the Office of the Chief Financial Officer.

Reporting Arrests, the Filing of Criminal Charges, and Convictions

Employees must promptly notify the Director of Human Resources in the Office of the Chief Financial Officer whenever they have been arrested for any misdemeanor or felony charge and whenever criminal charges have been filed against the employee for any misdemeanor or felony. Employees are similarly required to report promptly any misdemeanor or felony conviction. These requirements do not apply to traffic fines of less than \$150, unless the violation was alcohol or drug related. Violation of a criminal statute may be grounds for dismissal.

VI. RESTRICTIONS IN THE ACQUISITION OF GOODS AND SERVICES (LEASES)

Under no circumstances should an order (written or verbal) be sent to a vendor or contractor without the authorizing signature of both the OCFO Director of Procurement and the OCFO Financial Officer. If a situation arises where an OCFO component agency must obligate the government in the form of a purchase order or contract that is unbudgeted or not identified in its annual budgeted spending plan, the component agency must work directly with the OCFO Financial Operations staff to identify funding, document the variation from the authorized spending, and determine any financial or operational impact that may occur. It is imperative that these policies and procedures are followed in order to ensure the financial integrity of the Office of the Chief Financial Officer as an agency for the Government of the District of Columbia. Failure to adhere to these policies and procedures may lead to suspension or termination and exposure to civil monetary penalties and imprisonment.

Use of Government Credit Cards

All purchases for the Office of the Chief Financial Officer with a District Government authorized credit card must be in accordance with District Government rules and regulations governing the use of these cards. OCFO employees are responsible for knowing the requirements for use of these cards and shall comply with all such requirements, including the types of purchases and the

dollar ceilings established. Information concerning these requirements is available from your manager or the OCFO Office of Contracts and Procurement.

Requirement of a Valid Written Contract

Except in cases of authorized purchases under the District's credit card program, all OCFO employees shall obtain goods and services only in accordance with a valid written contract, pursuant to OCFO rules and regulations established by the OCFO Office of Contracts and Procurement. No OCFO employee shall enter into an oral agreement with a vendor to provide goods or services. Information concerning these requirements is available from the OCFO Office of Contracts and Procurement.

Anti-Deficiency Act Requirements

All employees shall comply with the requirements of the "District Anti-Deficiency Act of 2002" and Mayoral guidance on the subject (Mayor's Order 2003-60, dated May 16, 2003). Specifically, all employees are prohibited from: making or authorizing an expenditure or obligation exceeding an amount available in an appropriation or fund; involving the District in a contract or obligation for the payment of money before an appropriation is made unless authorized by law; approving a disbursement without appropriate authorization; or deferring the recordation of a transaction incurred in the current fiscal year to a future fiscal year. Information concerning the requirements of the Anti-Deficiency Act is available from the Office of General Counsel.

VII. REPORTING MISCONDUCT AND OTHER VIOLATIONS

Violation of any law relating to government administration by any employee tends to bring discredit to the Office of the Chief Financial Officer. Employees who violate provisions of this Code of Conduct may be subject to disciplinary action up to and including dismissal.

Employees have a duty to report any violations. Specifically, OCFO employees should promptly report any information that an employee, former employee, or contractor engaged in criminal conduct in a matter under the responsibility of the Office of the Chief Financial Officer, or that an employee or former employee violated official standards of conduct. Employees should also report any actual or attempted bribe or act intended to influence action or non-action by the employee or the Office of the Chief Financial Officer.

This responsibility to report criminal or administrative misconduct, fraud, waste, or abuse can be met by directly reporting this information to the OCFO Office of Integrity and Oversight at (202) 442-6433. Employees may also report such information directly to the D.C. Office of the Inspector General at (202) 727-2540.

VIII. POINTS OF CONTACT ON CODE OF CONDUCT ISSUES

OCFO Ethics Counselor Daryl A. Miller	(202) 442-8073
OCFO Office of Integrity and Oversight	(202) 442-6433
OCFO Office of General Counsel	(202) 727-9528
OCFO Office of Management and Administration	(202) 442-6523
Office of Tax and Revenue Office of General Counsel	(202) 442-6500
Office of Tax and Revenue Tax Fraud Hotline	1-800-380-3495
DC Inspector General Hotline	1-800-521-1639